

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2025

(WITH GOVERNOR'S RECOMMENDATIONS)



SCOTT FITZPATRICK, STATE AUDITOR

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Department Overview

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A	N/A	N/A	N/A

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

NEW DECISION ITEM

RANK: 1 OF 1

<p>Department Department-wide Pay Plan - FY 2025</p>	<p>Budget Unit <u>25100C</u> DI# <u>0000012</u> HB Section <u>12.165</u></p>																																																																																							
<p>1. AMOUNT OF REQUEST</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">FY 2025 Budget Request</th> <th colspan="4" style="text-align: center;">FY 2025 Governor's Recommendation</th> </tr> <tr> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">PS</td> <td style="text-align: center;">286,463</td> <td style="text-align: center;">39,428</td> <td style="text-align: center;">26,324</td> <td style="text-align: center;">352,215</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">Total</td> <td style="text-align: center;">286,463</td> <td style="text-align: center;">39,428</td> <td style="text-align: center;">26,324</td> <td style="text-align: center;">352,215</td> </tr> <tr> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Est. Fringe</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td>Est. Fringe</td> <td style="text-align: center;">106,765</td> <td style="text-align: center;">14,695</td> <td style="text-align: center;">9,811</td> <td style="text-align: center;">131,271</td> </tr> </tbody> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>			FY 2025 Budget Request				FY 2025 Governor's Recommendation				GR	Federal	Other	Total	GR	Federal	Other	Total	PS	0	0	0	0	PS	286,463	39,428	26,324	352,215	EE	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	PSD	0	0	0	0	TRF	0	0	0	0	TRF	0	0	0	0	Total	0	0	0	0	Total	286,463	39,428	26,324	352,215	FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	Est. Fringe	106,765	14,695	9,811	131,271
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<p>2. THIS REQUEST CAN BE CATEGORIZED AS:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><input type="checkbox"/> New Legislation</td> <td style="width: 33%;"><input type="checkbox"/> New Program</td> <td style="width: 33%;"><input type="checkbox"/> Fund Switch</td> </tr> <tr> <td><input type="checkbox"/> Federal Mandate</td> <td><input type="checkbox"/> Program Expansion</td> <td><input type="checkbox"/> Cost to Continue</td> </tr> <tr> <td><input type="checkbox"/> GR Pick-Up</td> <td><input type="checkbox"/> Space Request</td> <td><input type="checkbox"/> Equipment Replacement</td> </tr> <tr> <td><input checked="" type="checkbox"/> Pay Plan</td> <td><input type="checkbox"/> Other:</td> <td></td> </tr> </table>		<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch	<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue	<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement	<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:																																																																												
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<p>3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.</p> <p>The FY 2025 budget includes appropriation authority for a 3.2% statewide pay increase for employees.</p>																																																																																								

NEW DECISION ITEM

RANK: 1 OF 1

Department Department-wide	Budget Unit <u>25100C</u>
Pay Plan - FY 2025	DI# <u>0000012</u> HB Section <u>12.165</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2025 pay plan was based on a 3.2% pay increase for employees.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100 - Salaries and Wages	286,463		39,428		26,324		352,215	0.0	
Total PS	286,463	0.0	39,428	0.0	26,324	0.0	352,215	0.0	0
Grand Total	286,463	0.0	39,428	0.0	26,324	0.0	352,215	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	3,622	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	3,973	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	40,085	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	64,619	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	29,874	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	27,636	0.00
INTERN	0	0.00	0	0.00	0	0.00	1,071	0.00
ASSISTANT DEPUTY	0	0.00	0	0.00	0	0.00	2,080	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	2,984	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	1,600	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	2,555	0.00
DIRECTOR OF COMMUNICATIONS	0	0.00	0	0.00	0	0.00	4,000	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	24,779	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	33,889	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	2,718	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	1,777	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	2,901	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	3,499	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	4,506	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	5,043	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	23,578	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	17,836	0.00
INFO TECH SENIOR ANALYST III	0	0.00	0	0.00	0	0.00	2,560	0.00
LEGISLATIVE LIAISON	0	0.00	0	0.00	0	0.00	2,400	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	3,520	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	1,962	0.00
MANAGER OF HUMAN RESOURCES	0	0.00	0	0.00	0	0.00	2,560	0.00
EXECUTIVE ASSISTANT II	0	0.00	0	0.00	0	0.00	1,600	0.00
LOCAL GOVT/POLICY SR ANALYSTII	0	0.00	0	0.00	0	0.00	2,240	0.00
FISCAL & ADMIN ASST III	0	0.00	0	0.00	0	0.00	3,840	0.00
EXECUTIVE ASSISTANT III	0	0.00	0	0.00	0	0.00	1,920	0.00
DATA TEAM MANAGER	0	0.00	0	0.00	0	0.00	3,228	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
LEGAL ASSISTANT II	0	0.00	0	0.00	0	0.00	1,440	0.00
SR INVST & LAW ENFRCMT LIAISON	0	0.00	0	0.00	0	0.00	1,280	0.00
FACIL/EQUIP/EMER MGR COOR II	0	0.00	0	0.00	0	0.00	1,920	0.00
FISCAL PERSONNEL & ADMIN MGR	0	0.00	0	0.00	0	0.00	2,720	0.00
CHF OF INVESTIGATIONS PC&F DIV	0	0.00	0	0.00	0	0.00	2,560	0.00
GOVT SPECIALIST III	0	0.00	0	0.00	0	0.00	1,760	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	3,200	0.00
TRAINING MANAGER	0	0.00	0	0.00	0	0.00	2,560	0.00
IT SR SYSTEMS ADMINISTRATOR	0	0.00	0	0.00	0	0.00	2,080	0.00
IT SR APPLICATION DEVELOPER II	0	0.00	0	0.00	0	0.00	2,240	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	352,215	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$352,215	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$286,463	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$39,428	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$26,324	0.00

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25100C	
Division				
Core Office of the State Auditor		HB Section	12.165	
1. CORE FINANCIAL SUMMARY				
FY 2025 Budget Request				
	GR	Federal	Other	Total
PS	7,104,008	1,064,225	822,611	8,990,844
EE	802,372	35,322	340,531	1,178,225
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,906,380	1,099,547	1,163,142	10,169,069
FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total
PS	7,104,008	1,064,225	822,611	8,990,844
EE	802,372	35,322	340,531	1,178,225
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,906,380	1,099,547	1,163,142	10,169,069
FTE	125.27	11.00	20.50	156.77
Est. Fringe	4,529,094	561,846	614,477	5,705,416
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Conservation Commission Fund (0609) Parks Sales Tax Fund (0613) Soil and Water Sales Tax Fund (0614) Petition Audit Revolving Trust Fund (0648)	Other Funds:	Conservation Commission Fund (0609) Parks Sales Tax Fund (0613) Soil and Water Sales Tax Fund (0614) Petition Audit Revolving Trust Fund (0648)	
2. CORE DESCRIPTION				
The Office of the State Auditor is required to perform various types of duties:				
- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;				
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;				
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;				
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;				
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;				
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;				
- Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary				
3. PROGRAM LISTING (list programs included in this core funding)				
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.				

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25100C
Division			
Core Office of the State Auditor		HB Section	12.165

4. FINANCIAL HISTORY

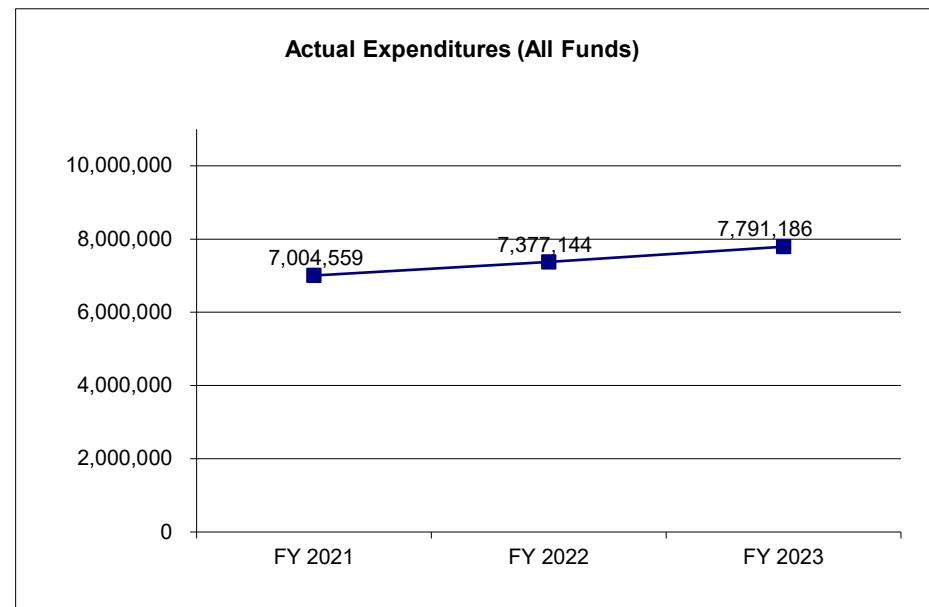
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	8,666,896	8,924,134	9,569,271	10,169,069
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,666,896	8,924,134	9,569,271	10,169,069
Actual Expenditures (All Funds)	7,004,559	7,377,144	7,791,186	N/A
Unexpended (All Funds)	1,662,337	1,546,990	1,778,085	N/A
Unexpended, by Fund:				
General Revenue	1,659,672	1,545,972	1,242,808	N/A
Federal	1,133	54	12,030	N/A
Other	1,532	964	523,247	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE AUDITOR

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PS	156.77	7,074,062	1,064,225	1,122,611	9,260,898	
	EE	0.00	832,318	35,322	40,531	908,171	
	Total	156.77	7,906,380	1,099,547	1,163,142	10,169,069	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	1581 0084	PS	0.00	29,946	0	29,946	Adjust budget to reflect planned expenditures
Core Reallocation	1581 0087	EE	0.00	(29,946)	0	(29,946)	Adjust budget to reflect planned expenditures
Core Reallocation	1583 8486	PS	0.00	0	0	(300,000)	Adjust budget to reflect planned expenditures
Core Reallocation	1583 8487	EE	0.00	0	0	300,000	Adjust budget to reflect planned expenditures
	NET DEPARTMENT CHANGES		0.00	0	0	0	
DEPARTMENT CORE REQUEST							
	PS	156.77	7,104,008	1,064,225	822,611	8,990,844	
	EE	0.00	802,372	35,322	340,531	1,178,225	
	Total	156.77	7,906,380	1,099,547	1,163,142	10,169,069	
GOVERNOR'S RECOMMENDED CORE							
	PS	156.77	7,104,008	1,064,225	822,611	8,990,844	
	EE	0.00	802,372	35,322	340,531	1,178,225	
	Total	156.77	7,906,380	1,099,547	1,163,142	10,169,069	

DECISION ITEM SUMMARY

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,313,519	75.31	7,074,062	125.27	7,104,008	125.27	7,104,008	125.27
STATE AUDITOR	960,734	15.10	1,064,225	11.00	1,064,225	11.00	1,064,225	11.00
CONSERVATION COMMISSION	50,726	0.43	55,140	1.00	55,140	1.00	55,140	1.00
PARKS SALES TAX	25,328	0.25	27,540	0.50	27,540	0.50	27,540	0.50
SOIL AND WATER SALES TAX	24,449	0.25	26,580	0.50	26,580	0.50	26,580	0.50
PETITION AUDIT REVOLVING TRUST	447,227	5.49	1,013,351	18.50	713,351	18.50	713,351	18.50
TOTAL - PS	6,821,983	96.83	9,260,898	156.77	8,990,844	156.77	8,990,844	156.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	872,371	0.00	832,318	0.00	802,372	0.00	802,372	0.00
STATE AUDITOR	33,522	0.00	35,322	0.00	35,322	0.00	35,322	0.00
CONSERVATION COMMISSION	2,611	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	35,609	0.00	37,920	0.00	337,920	0.00	337,920	0.00
TOTAL - EE	944,113	0.00	908,171	0.00	1,178,225	0.00	1,178,225	0.00
TOTAL	7,766,096	96.83	10,169,069	156.77	10,169,069	156.77	10,169,069	156.77
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	286,463	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	39,428	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	1,764	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	881	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	851	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	22,828	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	352,215	0.00
TOTAL	0	0.00	0	0.00	0	0.00	352,215	0.00
SAO Staffing Increase - 1251001								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	1,847,988	0.00	1,847,988	0.00
STATE AUDITOR	0	0.00	0	0.00	167,892	5.00	167,892	5.00
TOTAL - PS	0	0.00	0	0.00	2,015,880	5.00	2,015,880	5.00
EXPENSE & EQUIPMENT								

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DECISION ITEM SUMMARY

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
OFFICE OF STATE AUDITOR								
SAO Staffing Increase - 1251001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	132,500	0.00	132,500	0.00
STATE AUDITOR	0	0.00	0	0.00	819,866	0.00	819,866	0.00
TOTAL - EE	0	0.00	0	0.00	952,366	0.00	952,366	0.00
TOTAL	0	0.00	0	0.00	2,968,246	5.00	2,968,246	5.00
GRAND TOTAL	\$7,766,096	96.83	\$10,169,069	156.77	\$13,137,315	161.77	\$13,489,530	161.77

DECISION ITEM SUMMARY

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
AUDITOR PS								
CORE								
PERSONAL SERVICES								
STATE AUDITOR	25,090	0.37	0	0.00	0	0.00	0	0.00
TOTAL - PS	25,090	0.37	0	0.00	0	0.00	0	0.00
TOTAL	25,090	0.37	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$25,090	0.37	\$0	0.00	\$0	0.00	\$0	0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25100C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.165	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	7,104,008	100%	7,104,008
EE	General Revenue	0101	802,372	100%	802,372
PS	State Auditor - Federal	0115	1,064,225	100%	1,064,225
EE	State Auditor - Federal	0115	35,322	100%	35,322
PS	Conservation Commission	0609	55,140	100%	55,140
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	27,540	100%	27,540
PS	Soil & Water Sales Tax	0614	26,580	100%	26,580
PS	Petition Audit Revolving	0648	713,351	100%	713,351
EE	Petition Audit Revolving	0648	337,920	100%	337,920

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$300,000	\$300,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	111,924	1.00	113,201	1.00	113,201	1.00	113,201	1.00
DEPUTY STATE AUDITOR	60,174	0.44	124,154	1.00	124,154	1.00	124,154	1.00
DIRECTOR OF AUDITS	472,654	4.00	708,178	10.00	773,655	10.00	773,655	10.00
AUDIT MANAGER	1,054,325	11.08	1,266,806	19.00	1,266,806	18.00	1,266,806	18.00
SENIOR AUDITOR II	186,526	3.09	1,034,637	14.00	933,560	14.00	933,560	14.00
STAFF AUDITOR II	318,025	6.26	804,706	16.00	802,736	16.00	802,736	16.00
AUDIT ASSISTANT	0	0.00	23,177	0.50	0	0.00	0	0.00
INTERN	27,385	0.85	33,276	5.77	33,477	5.77	33,477	5.77
ASSISTANT DEPUTY	23,964	0.18	0	0.00	65,000	0.50	65,000	0.50
DIRECTOR OF ADMINISTRATION	43,571	0.44	93,245	1.00	93,245	1.00	93,245	1.00
EXECUTIVE ASSISTANT I	0	0.00	46,765	1.00	50,000	1.00	50,000	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	180,522	5.00	79,845	2.00	79,845	2.00
CLERK-TYPIST	0	0.00	33,387	1.00	0	0.00	0	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	46,933	1.00	0	0.00	0	0.00
CUSTODIAN	0	0.00	30,560	1.00	0	0.00	0	0.00
DIRECTOR OF COMMUNICATIONS	59,422	0.60	0	0.00	125,000	1.00	125,000	1.00
SENIOR AUDITOR I	308,495	4.90	868,576	12.00	774,372	12.00	774,372	12.00
STAFF AUDITOR I	780,946	15.93	1,217,852	27.50	886,765	27.50	886,765	27.50
INFO TECHNOLOGY ANALYST I	42,995	1.00	84,925	2.00	84,925	2.00	84,925	2.00
INFO TECHNOLOGY ANALYST II	45,037	1.00	55,540	1.00	55,540	1.00	55,540	1.00
INFO TECHNOLOGY MANAGER	56,342	0.52	90,649	1.00	90,649	1.00	90,649	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	90,649	1.00	0	0.00	0	0.00
GENERAL COUNSEL	107,187	0.88	109,332	1.00	109,332	1.00	109,332	1.00
INFO TECH SENIOR ANALYST I	0	0.00	60,251	1.00	0	0.00	0	0.00
INFO TECH SENIOR ANALYST II	0	0.00	74,849	1.00	0	0.00	0	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	140,810	2.00	140,810	2.00	140,810	2.00
ASSISTANT DIRECTOR OF AUDITS	111,144	1.00	307,604	3.00	157,604	1.50	157,604	1.50
SENIOR AUDITOR III	784,509	11.20	467,694	8.00	467,694	8.00	467,694	8.00
STAFF AUDITOR III	540,422	10.10	376,148	9.00	376,148	9.00	376,148	9.00
INFO TECH SENIOR ANALYST III	79,055	1.13	0	0.00	80,000	1.00	80,000	1.00
LEGISLATIVE LIAISON	39,925	0.64	0	0.00	75,000	1.00	75,000	1.00
CHIEF OF STAFF	46,288	0.44	93,268	1.00	110,000	1.00	110,000	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
LOCAL GOVERNMENT SUPERVISOR	0	0.00	76,768	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	76,363	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	97,514	2.00	0	0.00	0	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	111,802	1.00	0	0.00	0	0.00
CHIEF LITIGATION COUNSEL	0	0.00	109,332	1.00	0	0.00	0	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	61,326	1.00	61,326	1.00	61,326	1.00
MEDIA DIRECTOR	0	0.00	70,058	1.00	0	0.00	0	0.00
SPECIAL ADVISOR	0	0.00	80,041	1.00	0	0.00	0	0.00
INFO TECH PROJECT MANAGER	8,807	0.13	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	71,747	1.05	0	0.00	80,000	1.00	80,000	1.00
EXECUTIVE ASSISTANT II	0	0.00	0	0.00	50,000	1.00	50,000	1.00
EXEC ASST TO STATE AUDITOR	35,996	0.57	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	63,996	1.00	0	0.00	70,000	1.00	70,000	1.00
FISCAL & ADMIN ASST III	112,525	2.00	0	0.00	120,000	2.00	120,000	2.00
DIR-LEGIS AFFAIRS/SR COUNSEL	48,424	0.42	0	0.00	0	0.00	0	0.00
SENIOR ADVISOR	5,059	0.04	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	13,109	0.10	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	53,077	1.00	0	0.00	60,000	1.00	60,000	1.00
DATA TEAM MANAGER	90,701	1.00	0	0.00	0	1.00	0	1.00
CHIEF OF STAFF AND COUNSEL	96,693	0.79	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	43,610	1.00	0	0.00	45,000	1.00	45,000	1.00
COMMUNICATIONS & POLICY ADVSR	51,744	0.85	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRCMT LIAISON	49,629	0.50	0	0.00	40,000	0.50	40,000	0.50
SENIOR DIRECTOR	61,445	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	53,077	1.00	0	0.00	60,000	1.00	60,000	1.00
FISCAL PERSONNEL & ADMIN MGR	79,556	1.00	0	0.00	85,000	1.00	85,000	1.00
CHF OF INVESTIGATIONS PC&F DIV	77,375	1.00	0	0.00	80,000	1.00	80,000	1.00
GOVT SPECIALIST III	51,711	1.00	0	0.00	55,000	1.00	55,000	1.00
DEPUTY GENERAL COUNSEL	89,946	0.92	0	0.00	100,000	1.00	100,000	1.00
TRAINING MANAGER	80,479	1.00	0	0.00	80,000	1.00	80,000	1.00
ASSISTANT IT MANAGER	87,889	0.96	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	63,618	0.56	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
IT SR SYSTEMS ADMINISTRATOR	62,126	0.88	0	0.00	65,000	1.00	65,000	1.00
IT SR APPLICATION DEVELOPER II	69,329	0.88	0	0.00	70,000	1.00	70,000	1.00
TOTAL - PS	6,821,983	96.83	9,260,898	156.77	8,990,844	156.77	8,990,844	156.77
TRAVEL, IN-STATE	89,730	0.00	385,153	0.00	385,153	0.00	385,153	0.00
TRAVEL, OUT-OF-STATE	3,700	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	177	0.00	177	0.00
SUPPLIES	52,106	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	47,178	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	42,507	0.00	89,026	0.00	60,361	0.00	60,361	0.00
PROFESSIONAL SERVICES	302,080	0.00	95	0.00	200,095	0.00	200,095	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	16	0.00	16	0.00
M&R SERVICES	105,152	0.00	57,308	0.00	68,308	0.00	68,308	0.00
COMPUTER EQUIPMENT	212,700	0.00	240,615	0.00	340,615	0.00	340,615	0.00
MOTORIZED EQUIPMENT	68,453	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	5,709	0.00	38,546	0.00	28,546	0.00	28,546	0.00
OTHER EQUIPMENT	2,773	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	7,044	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	612	0.00	3,050	0.00	2,050	0.00	2,050	0.00
MISCELLANEOUS EXPENSES	4,369	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	14	0.00	14	0.00
TOTAL - EE	944,113	0.00	908,171	0.00	1,178,225	0.00	1,178,225	0.00
GRAND TOTAL	\$7,766,096	96.83	\$10,169,069	156.77	\$10,169,069	156.77	\$10,169,069	156.77
GENERAL REVENUE	\$6,185,890	75.31	\$7,906,380	125.27	\$7,906,380	125.27	\$7,906,380	125.27
FEDERAL FUNDS	\$994,256	15.10	\$1,099,547	11.00	\$1,099,547	11.00	\$1,099,547	11.00
OTHER FUNDS	\$585,950	6.42	\$1,163,142	20.50	\$1,163,142	20.50	\$1,163,142	20.50

PROGRAM DESCRIPTION

Department Office of the State Auditor

HB Section(s): 12.165

Program Name

Program is found in the following core budget(s):

1. What does this program do?

The Office of State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards and commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2 What is the authorization for this program, i.e., federal or state statute, etc.?

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

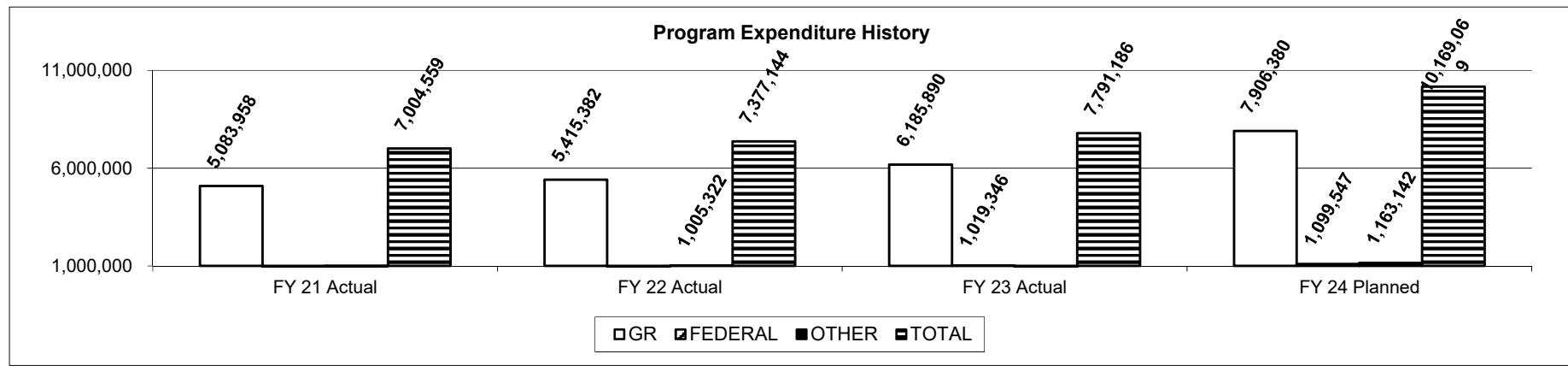
3. Are there any federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION**Department** Office of the State Auditor**HB Section(s):** 12.165**Program Name****Program is found in the following core budget(s):****6. What are the sources of the "Other" funds?**

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

7. Provide a customer satisfaction measure, if applicable.

Performance Measures:

- The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association and results are posted on our website.
- The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.
- All auditors comply with Government Auditing Standards (Yellow Book) issued by the Comptroller General of the United States and complete at least 80 hours of continuing professional education (CPE) every 2 year period.
- All auditors with CPAs comply with Continuing Professional education requirements (CPE) of the Missouri State Board of Accountancy, Division of Professional Registration of the Missouri Department of Commerce and Insurance, and complete no less than 40 hours of qualifying CPE each calendar year with a minimum of 2 of the required hours in ethics. These requirements are periodically reviewed by the Board of Accountancy.

NEW DECISION ITEM

RANK: 2 OF 2

Department Office of the State Auditor		Budget Unit 25100C							
Division		HB Section 12.165							
DI Name SAO Staffing Increase		DI#1251001							
1. AMOUNT OF REQUEST									
FY 2025 Budget Request				FY 2025 Governor's Recommendation					
	GR	Federal	Other		GR	Federal	Other		
PS	1,847,988	167,892	0	2,015,880	PS	1,847,988	167,892	0	2,015,880
EE	132,500	819,866	0	952,366	EE	132,500	819,866	0	952,366
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,980,488	987,758	0	2,968,246	Total	1,980,488	987,758	0	2,968,246
FTE	0.00	5.00	0.00	5.00	FTE	0.00	5.00	0.00	5.00
Est. Fringe	688,745	137,668	0	826,413	Est. Fringe	688,745	137,668	0	826,413
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:		Other Funds:							
Non-Counts:		Non-Counts:							
2. THIS REQUEST CAN BE CATEGORIZED AS:									
New Legislation		New Program		Fund Switch					
Federal Mandate		X Program Expansion		Cost to Continue					
GR Pick-Up		Space Request		Equipment Replacement					
Pay Plan		Other:							
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>The State Auditor's Office (SAO) has historically been appropriated over 160 FTE. Unfortunately, over the last ten years, available personal services appropriations have only allowed the office to hire a fraction of that amount. During the same period, demands on the office regarding the statewide federal single audit have skyrocketed (largely due to the enormous influx in federal COVID relief funds). This explosion in federal audit work has caused an imbalance in our federal fund - so that revenue to the fund is nearly double the appropriation authority out of it. In other words - we are currently billing the state twice what we're allowed to spend for this important check on federal spending. This increase would allow the office to spend what we collect, and to staff up fully - with 100 auditors funded from General Revenue and Federal funding sources. Additional auditors will allow SAO to aggressively respond to law enforcement referrals, get back to sending auditors to audit sites in-person, and engage in more discretionary audits - including those requested by members of the General Assembly. This plan is based on our current pay structure and does NOT include salary adjustments.</p>									

NEW DECISION ITEM

RANK: 2 OF 2

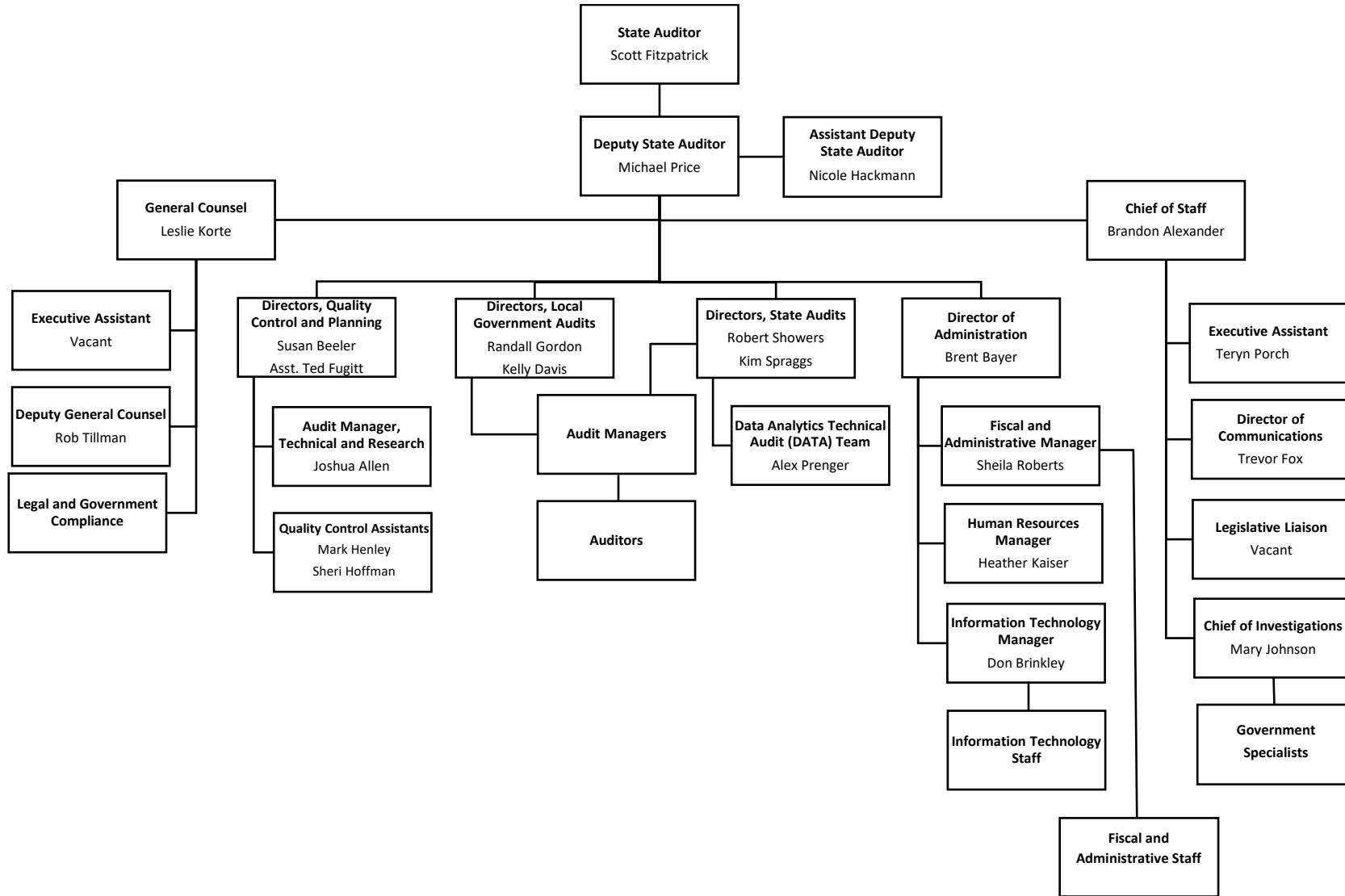
Department	Office of the State Auditor	Budget Unit	25100C																																																																																																																								
Division																																																																																																																											
DI Name	SAO Staffing Increase	DI#	1251001																																																																																																																								
		HB Section	12.165																																																																																																																								
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFF fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>SAO plans to employ 100 auditors combined from General Revenue and Federal fund sources - roughly 25 more than our current appropriation allows, despite having sufficient FTE authority. Calculations were based on the existing SAO pay structure and do NOT include any pay increases or salary adjustments for existing employees. Expense and Equipment increases include funding for increased travel to audit sites, equipment to outfit the new auditors, audit tracking software, and the cost of contracted county audits. In recent years, the cost of these contracted audits has ballooned to over \$500,000 annually. Additionally, the SAO Federal Fund (0115) has insufficient appropriation authority to support the costs of the federal Single Audit. Currently SAO bills nearly twice as much to the state agencies for their federal Single Audit costs each year than it has appropriation authority to spend.</p>																																																																																																																											
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>100 - Personal Service</td> <td>1,847,988</td> <td></td> <td>167,892</td> <td>5.0</td> <td></td> <td></td> <td>2,015,880</td> <td>5.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td>1,847,988</td> <td>0.0</td> <td>167,892</td> <td>5.0</td> <td>0</td> <td>0.0</td> <td>2,015,880</td> <td>5.0</td> <td>0</td> </tr> <tr> <td>480 - Computer Equipment</td> <td></td> <td></td> <td>132,500</td> <td></td> <td></td> <td></td> <td>132,500</td> <td></td> <td></td> </tr> <tr> <td>140 - Travel, In-State</td> <td></td> <td></td> <td></td> <td>302,824</td> <td></td> <td></td> <td>302,824</td> <td></td> <td></td> </tr> <tr> <td>400 - Professional Services</td> <td></td> <td></td> <td></td> <td>517,042</td> <td></td> <td></td> <td>517,042</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td>132,500</td> <td></td> <td>819,866</td> <td></td> <td>0</td> <td></td> <td>952,366</td> <td></td> <td>0</td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td>0</td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td>0</td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>1,980,488</td> <td>0.0</td> <td>987,758</td> <td>5.0</td> <td>0</td> <td>0.0</td> <td>2,968,246</td> <td>5.0</td> <td>0</td> </tr> </tbody> </table>				Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	100 - Personal Service	1,847,988		167,892	5.0			2,015,880	5.0		Total PS	1,847,988	0.0	167,892	5.0	0	0.0	2,015,880	5.0	0	480 - Computer Equipment			132,500				132,500			140 - Travel, In-State				302,824			302,824			400 - Professional Services				517,042			517,042			Total EE	132,500		819,866		0		952,366		0	Program Distributions							0			Total PSD	0	0			0		0		0	Transfers										Total TRF	0	0			0		0		0	Grand Total	1,980,488	0.0	987,758	5.0	0	0.0	2,968,246	5.0	0
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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
SAO Staffing Increase - 1251001								
DIRECTOR OF AUDITS	0	0.00	0	0.00	478,995	0.00	478,995	0.00
AUDIT MANAGER	0	0.00	0	0.00	752,548	2.00	752,548	2.00
STAFF AUDITOR II	0	0.00	0	0.00	60,877	0.00	60,877	0.00
STAFF AUDITOR I	0	0.00	0	0.00	172,263	0.00	172,263	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	269,116	2.00	269,116	2.00
STAFF AUDITOR III	0	0.00	0	0.00	181,212	1.00	181,212	1.00
DATA TEAM MANAGER	0	0.00	0	0.00	100,869	0.00	100,869	0.00
TOTAL - PS	0	0.00	0	0.00	2,015,880	5.00	2,015,880	5.00
TRAVEL, IN-STATE	0	0.00	0	0.00	302,824	0.00	302,824	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	517,042	0.00	517,042	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	132,500	0.00	132,500	0.00
TOTAL - EE	0	0.00	0	0.00	952,366	0.00	952,366	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,968,246	5.00	\$2,968,246	5.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,980,488	0.00	\$1,980,488	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$987,758	5.00	\$987,758	5.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AUDITOR PS								
CORE								
AUDIT MANAGER	4,167	0.04	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR II	2,654	0.04	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	2,795	0.04	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III	6,282	0.08	0	0.00	0	0.00	0	0.00
STAFF AUDITOR III	9,192	0.17	0	0.00	0	0.00	0	0.00
TOTAL - PS	25,090	0.37	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$25,090	0.37	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$25,090	0.37	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00



STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: State Auditor's Office
 FUND NAME: State Auditor Federal
 FUND NUMBER: 0115

Statutory _____
 Constitutional _____

Federal Fund
 Administratively Created
 Interest Deposited To Fund

Subject To Biennial Sweep
 Subject to Other Sweeps (see Notes)

FUND OPERATIONS	FY 2023 ADJUSTED APPROP	FY 2023 ACTUAL SPENDING	FY 2024 ADJUSTED APPROP	FY 2025 REQUESTED	FY 2025 GOVERNOR RECOMMEND
BEGINNING CASH BALANCE	1,508,627	1,508,627	1,863,716	1,194,151	1,194,151
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	1,959,896	1,959,896	2,000,000	2,000,000	2,000,000
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	<u>1,959,896</u>	<u>1,959,896</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
TOTAL RESOURCES AVAILABLE	<u>3,468,523</u>	<u>3,468,523</u>	<u>3,863,716</u>	<u>3,194,151</u>	<u>3,194,151</u>
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	1,031,614	1,019,345	2,088,272	2,087,798	2,127,633
TRANSFER APPROPS	591,640	585,462	581,292	568,216	651,228
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	<u>1,623,254</u>	<u>1,604,807</u>	<u>2,669,564</u>	<u>2,656,014</u>	<u>2,778,861</u>
BUDGET BALANCE	1,845,269	1,863,716	1,194,151	538,138	415,290
UNEXPENDED APPROPRIATION *	18,447	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	1,863,716	1,863,716	1,194,151	538,138	415,290
FUND OBLIGATIONS					
ENDING CASH BALANCE	1,863,716	1,863,716	1,194,151	538,138	415,290
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0			0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNOBLIGATED CASH BALANCE	1,863,716	1,863,716	1,194,151	538,138	415,290

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office
FUND NAME: State Auditor Federal
FUND NUMBER: 0115

REVENUE SOURCE: Revenues are reimbursements of costs from State Agencies the SAO incurred when performing audits of applicable federal funds received by agencies.

FUND PURPOSE: The state auditor audits agencies whose federal monies received meet SWSA/SWFS requirements. This fund will account for moneys received by the state auditor for the performance of these audits. Moneys may also be appropriated by the General Assembly as necessary.

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT: The SAO revolving federal audit fund relies on reimbursements received for SWSA/SWFS audits. The current appropriated funds are not sufficient to allow the SAO to spend the revenue currently being received.

EXPLANATION OF OTHER ADJUSTMENTS: SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.

EXPLANATION OF OUTSTANDING PROJECTS: SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.

EXPLANATION OF CASH FLOW NEEDS: This is a revolving fund which receives reimbursements for operating costs incurred when performing SWSA/SWFS audits of federal dollars received by state agencies. The agencies are billed for a portion of the cost of the audit, and the fund is then used to pay various SAO operating costs for the next cycle of audits.

OTHER NOTES: Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue.

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: State Auditor's Office
FUND NAME: Petition Audit Revolving Trust Fund
FUND NUMBER: 0648

Statutory 29.230 RSMo
 Constitutional _____

Federal Fund
 Administratively Created
 Interest Deposited To Fund

Subject To Biennial Sweep
 Subject to Other Sweeps (see Notes)

FUND OPERATIONS	FY 2023 ADJUSTED APPROP	FY 2023 ACTUAL SPENDING	FY 2024 ADJUSTED APPROP	FY 2025 REQUESTED	FY 2025 GOVERNOR RECOMMEND
BEGINNING CASH BALANCE	398,013	398,013	302,098	162,003	162,003
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	642,666	642,666	350,000	700,000	700,000
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	<u>642,666</u>	<u>642,666</u>	<u>350,000</u>	<u>700,000</u>	<u>700,000</u>
TOTAL RESOURCES AVAILABLE	<u>1,040,679</u>	<u>1,040,679</u>	<u>652,098</u>	<u>862,003</u>	<u>862,003</u>
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	1,002,428	482,836	1,051,271	1,051,271	1,074,099
TRANSFER APPROPS	441,248	255,745	618,824	446,132	448,953
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	<u>1,443,676</u>	<u>738,581</u>	<u>1,670,095</u>	<u>1,497,403</u>	<u>1,523,052</u>
BUDGET BALANCE	(402,997)	302,098	(1,017,997)	(635,400)	(661,049)
UNEXPENDED APPROPRIATION *	705,095	0	1,180,000	700,000	700,000
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	302,098	302,098	162,003	64,600	38,951
<hr/>					
FUND OBLIGATIONS					
ENDING CASH BALANCE	302,098	302,098	162,003	64,600	38,951
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNOBLIGATED CASH BALANCE	302,098	302,098	162,003	64,600	38,951

STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: State Auditor's Office
FUND NAME: Petition Audit Revolving Trust Fund
FUND NUMBER: 0648

REVENUE SOURCE: Revenues are reimbursements of costs from political subdivisions the SAO incurred when performing petition audits on requesting political subdivisions.

FUND PURPOSE: The state auditor audits any political subdivision whose requisite percent of voters has signed a petition requesting an audit. This fund will account for moneys received by the state for the performance of these audits. The fund will be used solely to pay for the costs of these audits. Moneys may also be appropriated by the General Assembly if necessary.

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT: The SAO revolving petition audit fund relies on reimbursements received for petition audits. Although the future and outstanding amounts billed should provide sufficient revenues to fund the SAO's ongoing obligations, the monies received in FY23 & anticipated receipts in FY24 will not be sufficient to expend the appropriated funds, and will likely result in the lapse of appropriation authority, as audited political subdivisions pay as they are able, not necessarily immediately after receiving our bill. However, due to the revolving nature of this fund, any reduction in appropriations would jeopardize the SAO's ability to use the fund as intended to pay operating costs for following cycle of petition audits, as petition audits are unpredictable, and could originate at any time.

EXPLANATION OF OUTSTANDING PROJECTS: There are always petition audits in progress. Petitions become active when the local election authority has verified the signatures that have been collected by the petitioner and submitted to the SAO. The amount and timing of petition audits cannot be predicted.

EXPLANATION OF CASH FLOW NEEDS: This is a revolving fund which receives reimbursements for operating costs incurred when performing petition audits on political subdivisions. The political subdivisions are billed for the cost of the audit, and the fund is then used to pay operating costs for the next cycle of petition audits. Any reduction in funding would jeopardize the SAO's ability to perform audits when petitions are received. This fund is also assessed the central services and ERP cost allocation fees assigned by the Office of Administration, approximately \$21,000 in FY24, which further depletes the SAO's available funding for petition audits.

OTHER NOTES: Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue until the amount at the end of any biennium exceeds \$1 million. The amount in the fund which shall lapse is the amount which exceeds \$1 million.

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.